

STAT

Approved For Release 2003/04/17 : CIA-RDP80-01370R000200130009-7

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REVISED 1 JULY 1959

TRANSACTION ANALYSIS CODES - HEADQUARTERS

| TRANS ACTION CODE | ANALY SIS CODE | DEFINITION | EFFECT ON SUPPLY RECORDS | EFFECT ON GENERAL LEDGER ACCOUNTS DR. | CR. |
|-------------------------|----------------------|---|---|---|---|
| 3 | | RECEIPTS NOT DUE IN (CON'D) | | | |
| 5 | | Returns to Stock - NX Prop. On Loan | Increases Stock On Hand Decreases Prop. On Loan to Others | * 170 ** 170 ** 663 ** 170 ** 172 ** 663 ** 663 | * 172 ** 663 ** 170 ** 663 ** 172 |
| 6 | | Return to Stock | | | |
| | A. | Expendable Property from all activities except Type I Accountable Stations | Increases Stock On Hand | * 170 ** 170 ** 663 | * 680 ** 663 ** 170 |
| | B. | Non Expendable Property from activities other than Head- quarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations | Increases Stock On Hand | * 170 ** 663 | * 680 ** 170 |
| 7 | | Loans from Other Agencies or Outside Sources | Increases Prop. On Loan from Others | * 173 ** 173 ** 663 | * 320 ** 663 ** 173 |
| 8 | | Transfers of expendable and Non-Ex- pendable Property from Type I Accountable Stations to Headquarters | Increases Stock On Hand | * 170 ** 170 ** 661 | * 175.9 ** 661 ** 170 |
| 9 | | Returns to Stock - Non-Expendable Property transferred from Type II Accountable Stations to Headquarters | Increases Stock On Hand | * 170 ** 376 ** 661 ** 170 | * 176 * 680 ** 170 ** 661 |
| 1 | | <u>ESTABLISHMENT OF DUE OUT</u> | Increases Due Out | NONE | NONE |

REVISED 1 JULY 1959

| TRANS ACTION CODE | ANALY SIS CODE | DEFINITION | EFFECT ON SUPPLY RECORDS | EFFECT ON GENERAL LEDGER ACCOUNTS |
|-------------------------|----------------------|--|--|---|
| | | | | DR. CR. |
| 5 | | <u>ISSUES DUE OUT</u> | | |
| | 0 | Non-Expendable Property issued to Type II Accountable station | Decreases Stock On Hand Decreases Due Out | * 176 * 170 * 602.3 * 376 |
| | 1 | A. Expendable Supplies - To All Activities except Type I Stations B. Non-Expendable Property issued to Activities other than Headquarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations | Decreases Stock On Hand Decreases Due Out | * 602.2 * 170 |
| 6 # | | Non-Expendable Property issued as a Transfer to Property IN USE | Decreases Stock On Hand Decreases Due Out Increases Prop. In Use | * 171 * 170 * 602.3 * 376 ** 171 ** 663 ** 664 ** 371 ** 663 ** 171 ** 371 ** 664 |
| 9 # | | Expendable & Non-Expendable Transfers to Type I Accountable Stations | Decreases Stock On Hand Decreases Due Out | * 175.9 * 170 |
| 6 | | <u>ISSUES - NOT DUE OUT</u> | | |
| | 0 | Non-Expendable Property issued to Type II Accountable Stations | Decreases Stock On Hand | * 176 * 170 * 602.3 * 376 |
| | 1 | A. Expendable Supplies - To All Activities except Type I Stations B. Non-Expendable Property issued to activities other than Headquarters Property In Use Accounts, Type I Accountable Stations, and Type II Accountable Stations | Decreases Stock On Hand | * 602.2 * 170 |

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

| TRANS ACTION CODE | ANALY SIS CODE | DEFINITION | EFFECT ON SUPPLY RECORDS | EFFECT ON GENERAL LEDGER ACCOUNTS | |
|-------------------------|----------------------|--|--|--|--|
| | | | | DR. | CR. |
| 6 | | ISSUES - NOT DUE OUT (CON'T) | | | |
| 2 | # | Non-Expendable Property Issues as a Transfer to Property IN USE without Charge to the Cost Limitation of any cost center (Free Issues) | Decreases Stock On Hand Increases Property IN USE | * 171 * 680 ** 171 ** 664 ** 663 ** 371 | * 170 * 371 ** 663 ** 371 ** 171 ** 664 |
| 3 | | Non-Expendable Property on Loan to Others | Decreases Stock On Hand Increases Prop. On Loan to Others | * 172 ** 172 ** 663 | * 170 ** 663 ** 172 |
| 4 | | Property Donated to Other Govt. Agencies | Decreases Stock On Hand | * 675 | * 170 |
| 5 | | Property Donated to Foreign Countries | Decreases Stock On Hand | * 676 | * 170 |
| 6 | | Property Sold (Includes Trade In's) | Decreases Stock On Hand | * 152.5 | * 170 |
| 7 | | Property Abandonment, Destruction, or Write-Off | Decreases Stock On Hand | * 670 | * 170 |
| 8 | | Non-Expendable Property Issued as a Transfer to Property In Use. | Decreases Stock On Hand Increases Prop. In Use | * 171 * 602.3 ** 171 ** 664 ** 663 ** 371 | * 170 * 371 ** 663 ** 371 ** 171 ** 664 |
| 9 | | Expendable and Non-Expendable Transfers to Type I Accountable Stations | Decreases Stock On Hand | * 175.9 | * 170 |

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

| TRANSACTION CODE | ANALYSIS CODE | DEFINITION | EFFECT ON SUPPLY RECORDS | EFFECT ON GENERAL LEDGER ACCOUNTS | |
|---|---------------|---|--|-----------------------------------|----------------|
| | | | | DR. | CR. |
| <u>INVENTORY ADJUSTMENT & TRANSFERS</u> | | | | | |
| 1 | | Price Adjustment Property In Stock | Increases Stock On Hand | * 170 | * 663 |
| 2 | | Price Adjustment Prop. In Use | Increases Prop. In Use | * 171 * 664 | * 663 * 371 |
| 3 | | Stock Transfer (Receipt by a Location, Depot, or Station under control of same Finance Officer and/or same accountable Officer) | Increases Stock on Hand Decreases Material In Transit | * 170 | * 175 |
| 5 | | Price Adjustment Material In Transit (CREDIT ACTION) | Decreases Material In Transit | * 663 | * 175 |
| 6 | | Overages Property In stock Resulting from Physical Inventories | Increases Stock On Hand | * 170 | * 662 |
| 7 | | Overages Property In Use Resulting from Physical Inventories | Increases Prop. In Use | * 171 * 664 | * 662 * 371 |
| 8 | | Price adjustment Prop. On Loan to others | Increases Prop. On Loan to Others | * 172 | * 663 |
| 9 | | Shortages In Quantities by Receiving Station for Property In Transit | Decreases Material In Transit | * 662 | * 175 |

TRANSACTION ANALYSIS CODES - HEADQUARTERS

| TRANS ACTION CODE | ANALY SIS CODE | DEFINITION | EFFECT ON SUPPLY RECORDS | EFFECT ON GENERAL LEDGER ACCOUNTS | |
|--|----------------------|---|--|--------------------------------------|---------------------------|
| | | | | DR. | CR. |
| 8 INVENTORY ADJUSTMENT & TRANSFERS (CONT'D) | | | | | |
| 1 | | Price Adjustment Property In Stock | Decreases Stock On Hand | * 663 | * 170 |
| 2 | | Price Adjustment Prop. In Use | Decreases Prop. In Use | * 663 | * 171 |
| 3 | | Stock Transfers (Issue Action-Applies to transfers between Depots under control of same Finance and/or Accountable Officer) | Decreases Stock On Hand Increases Material In Transit | * 175 | * 170 |
| 5 | | Price Adjustment Material In Transit (DEBIT ACTION) | Increases Material In Transit | * 175 | * 663 |
| 6 | | Shortages Property In Stock Resulting from Physical Inventories | Decreases Stock On Hand | * 662 | * 170 |
| 7 | | Shortages Prop. In Use Resulting from Physical Inventories | Decreases Prop. In Use | * 662 | * 171 |
| 8 | | Price Adjustment Prop. On Loan to Others | Decreases Prop. On Loan to Others | * 663 | * 172 |
| 9 | | Overage in Quantities by Receiving Station for Property In Transit | Increases Material In Transit | * 175 | * 662 |
| 9 DIRECT SHIPMENTS | | | | | |
| 0 | | Non-Expendable Property issued to Type II Accountable Installations | Wash Entry | * 170 * 176 * 602.3 | * 303.2 * 170 * 376 |
| 1 | | A. Expendable Supplies - To all Activities except Type I Stations B. Non-Expendable Property Issued to Activities Other than Headquarters Property In Use Accounts, Type I Accountable Stations and 2003/04/17 : CIA-RDP80-01370R000200130009-7 Accountable Stations | Wash Entry | * 170 * 602.2 | * 303.2 * 170 |

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 TRANSACTION ANALYSIS CODES - HEADQUARTERS

REVISED 1 JULY 1959

| TRANS ACTION CODE | ANALY SIS CODE | DEFINITION | EFFECT ON SUPPLY RECORDS | EFFECT ON GENERAL LEDGER ACCOUNTS | |
|-------------------------|----------------------|---|--------------------------|--------------------------------------|---------|
| | | | | DR. | CR. |
| 9 | | DIRECT SHIPMENTS (CONT'D) | | | |
| STAT | 2 | | Increases Prop. In Use | * 170 | * 303.2 |
| | | | | * 171 | * 170 |
| | | | | * 602.3 | * 371 |
| | | | | ** 171 | ** 661 |
| | | | | ** 664 | ** 371 |
| | | | | ** 661 | ** 171 |
| | | | | ** 371 | ** 664 |
| 3 | | Non-Expendable Property Issued as a Transfer to Property In Use. | Increases Prop. In Use | * 170 | * 303.2 |
| | | | | * 171 | * 170 |
| | | | | * 602.3 | * 371 |
| | | | | ** 171 | ** 661 |
| | | | | ** 664 | ** 371 |
| | | | | ** 661 | ** 171 |
| | | | | ** 371 | ** 664 |
| 4 | | Expendable and Non-Expendable Property Transferred to Type I Accountable Stations | Wash Entry | * 170 | * 303.2 |
| | | | | * 175.9 | * 170 |
| 9 | 9 | <u>COST ADJUSTMENT</u> | NONE | ** 602.2 ** 661 | |
| 0 | 1 | STOCK LEVELS - Establishment and Changes to Stock Levels | Increases Stock Level | NONE | NONE |

NOTE: REVERSAL OF ANY OF THE ABOVE TRANSACTIONS WILL BE EFFECTED BY AN "X" PUNCH.

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KEY

* ENTRY MADE FROM DOCUMENT

** ENTRY TO BE MADE FROM MONTHLY ACQUISITION DIFFERENCE TABULATION

*** TO CORRECT ALLOTMENT COST CHARGE AND TO REFLECT ISSUES AT A UNIT COST, ENTRY MADE FROM DOCUMENT

REVISED TRANSACTION CODES EFFECTIVE 1 JULY 1959

NEW TRANSACTION CODES EFFECTIVE 1 JULY 1959

NOTE: DISCONTINUED TRANSACTION CODES EFFECTIVE 1 JULY 1959 ARE 2-4, 5-2 AND 7-4

REVISED 1 JULY 1959

KEY TO GENERAL LEDGER ACCOUNTS

GENERAL LEDGER
ACCT. NO.

TITLE

| | |
|-------|---|
| 152.5 | Accts. Receivable - Property Sales |
| 170 | Stores Supplies and Equipment (On Hand) |
| 171 | Property In Use - Headquarters |
| 172 | Property On Loan To Others |
| 273 | Property On Loan From Others |
| 175 | Material In Transit Between Headquarters - Controlled Locations |
| 175.9 | Material In Transit Between Headquarters and Type I Installations under FPA |
| 176 | Property In Use - Type II Installations |
| 303.2 | Accounts Payable - Current - Property Procured at Headquarters |
| 320 | DUE to Others - Property |
| 371 | Reserve for Property In Use - |
| 376 | Reserve for Property In Use - Type II Installations |
| 2.2 | Indirect Costs - Property Issues |
| 602.3 | Indirect Costs - Property Placed in Use |
| 661 | Inventory Acquisition Cost Difference (DR. or CR.) |
| 662 | Inventory Shortages and Overages (DR. or CR.) |
| 663 | Inventory Price Adjustments (DR. or CR.) |
| 664 | Inventory and Price Adjustments to Reserve for Property In Use |

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KEY TO GENERAL LEDGER ACCOUNTS (CONT'D)

GENERAL LEDGER
ACCT. NO.

TITLE

| | |
|------|---|
| 6701 | Cost of Property Written Off |
| 6702 | Property Donated to Other Governmental Agencies - Other than for Project Activities |
| 6704 | Property Donated to Foreign Countries - Other than for Project Activities |
| 6801 | Value of Property Returned to Stock (Credit) |
| 6802 | Property Donated to This Agency |

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